

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5035-01
Bill No.: HB 2151
Subject: Emergencies: Taxation, Telephone Service
Type: Original
Date: March 19, 2002

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
Total Estimated Net Effect on <u>All</u> State Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
Local Government	Unknown	Unknown	Unknown

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 3 pages.

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Department of Revenue** assume this proposal would have no fiscal impact.

Officials of the **Department of Economic Development- Public Service Commission** stated that this proposal would have no fiscal impact to their commission. Officials of the **Office of Public Counsel** assume no fiscal impact.

Oversight assumes this proposal provides an additional regulation for collecting taxes imposed for emergency telephone service. Oversight assumes that only telephone companies that would be affected are those that do not collect or remit taxes or surcharges for a 911 agency within 90 days of becoming due. This proposal would allow the levying of treble damages or \$500, as well as making the telephone carrier responsible for court costs as penalty for not paying taxes on time. Oversight assumes that only those 911 agencies that are having problems collecting from service providers would be affected. Oversight will show fiscal impact to certain counties emergency services as a positive unknown fiscal impact due to enhanced collections, and savings of court costs should the county try to recover collections.

<u>FISCAL IMPACT - State Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
	\$0	\$0	\$0
<u>FISCAL IMPACT - Local Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005

POLITICAL SUBDIVISION EMERGENCY SERVICE FUND

Income to Certain Counties Emergency
Services Fund

from enhanced collection of taxes	<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
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FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This bill makes telephone service suppliers liable for monetary penalties and court costs if they fail to collect and remit emergency telephone service taxes.

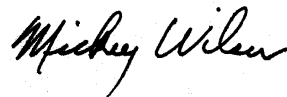
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue
Department of Economic Development- Public Service Commission
and Office of Public Counsel

NOT RESPONDING

The County Commissions of : Callaway, Clay, Platte, Cape Girardeau, and Marion Counties.



Mickey Wilson, CPA
Acting Director
March 19, 2002